



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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May 10, 2004

TO: Agency Budget Officers

FROM: Lynne McGuire, Senior Budget Assistant

SUBJECT: REVIEW OF BEGINNING FUND BALANCES

The Budget and Accounting Act requires the Governor's budget submittal be balanced in every fund at the end of a biennium. The Office of Financial Management (OFM) reviews projected ending fund balances of dedicated accounts for the subsequent biennium as part of the development process for the Governor's budget. To determine projected ending fund balances, OFM starts with beginning balances for the current biennium. Early agreement on beginning fund balances between OFM and a fund's administering agency allows OFM to complete budget recommendations in a timely manner and allows for an examination of alternatives when balances are insufficient to meet requested expenditure levels.

Attached is a list of beginning budgetary fund balances for Governmental and Propriety Funds for the 2003-05 Biennium. OFM generated these budgetary fund balances using the OFM Comprehensive Annual Financial Report (CAFR) GAAP ending fund balances from Fiscal Year 2003. In the case of Governmental Funds, all General Ledger (G/L) codes are included in beginning fund balances except those G/L codes used for the budget (31XX - Estimated Revenues; 61XX - Appropriations; 62XX - Allotments; 63XX - Reserves; and 91XX - Budgetary Control). In the case of Proprietary Funds, assets that don't represent available, spendable resources, as well as liabilities that won't be paid with available, spendable resources, are removed by excluding the following G/L codes from beginning fund balances.

1130	Petty cash
1140	Cash with escrow agents
1150	Cash with fiscal agents
12XX	Investments (except 1205 - Temp./Pooled Cash Investments)
1410	Consumable inventories
1440	Raw materials inventories
1450	Livestock
1510	Prepaid expenses
16XX	Long-term receivables (except 1656 - Advances Due from Other Funds)
19XX	Other assets
2XXX	Fixed assets
31XX	Approved estimated revenues
32XX	Accrued/Cash/Non-Cash Revenues
5114	Annuities payable, short-term
5118	Benefit claims payable, short-term
5125	Annual leave payable, short-term
5127	Sick leave payable, short-term

5128	Compensatory time payable, short term
516X	Short-term portion of bonds payable
5172	Lease payable, short-term
5173	COP payable, short-term
5197	Obligations under securities lending agreements
52XX	Long-term liabilities
59XX	Other credits
61XX	Appropriations and estimated expenditures
62XX	Allotments
63XX	Reserves
6410	Encumbrances
65XX	Other Expenses
91XX	Budgetary control summary
92XX	Correction/Changes
93XX	Contributed capital and capital investments net of related debt
94XX	Retained Earnings
95XX	Reserves and designations
96XX	Other Reserve Accounts

NOTE: - X indicates all GL codes within that number block are excluded.

Please review the attached beginning budgetary fund balances administered by your agency and work with your assigned OFM budget analyst and statewide accounting consultant to resolve any differences. If you have concerns with a fund's balance, you must communicate those concerns to your assigned OFM budget analyst no later than June 21, 2004. Agreement on beginning budgetary fund balances between administering agencies and OFM must be reached no later than June 30, 2004. If we do not hear back from you by June 21, 2004, OFM will assume you concur with the fund balance as stated.

Attachment

cc: OFM Budget Analysts
OFM Accounting Consultants

Fiscal Year	Fund Number	Fund Title	Beginning Budgetary Fund Balance
2004	001	GENERAL FUND	\$404,581,496
	002	HOSPITAL DATA COLLECTION ACCOUNT	\$102,415
	003	ARCHITECTS' LICENSE ACCOUNT	\$342,258
	004	CEMETERY ACCOUNT	\$121,631
	007	WINTER RECREATION PROGRAM ACCOUNT	\$678,055
	014	FOREST DEVELOPMENT ACCOUNT	\$25,805,016
	018	MILLERSYLVANIA PARK CURRENT ACCOUNT	\$4,234
	01B	OFF ROAD VEHICLE ACCOUNT	\$791,798
	01E	GEOTHERMAL ACCOUNT	\$160
	01L	HIGHER EDUCATION CONSTRUCTION ACCT	\$396,535
	01M	SNOWMOBILE ACCOUNT	\$2,259,802
	01N	INSTITUTIONAL IMPACT ACCOUNT	\$40,528
	022	PUB FAC CONST LOAN/GRANT REVOLVING	\$16,596
	023	SPECIAL GRASS SEED BURNING RESEARCH	\$58,910
	024	PROFESSIONAL ENGINEERS' ACCOUNT	\$891,551
	025	PILOTAGE ACCOUNT	\$608,226
	026	REAL ESTATE COMMISSION ACCOUNT	\$1,244,738
	027	RECLAMATION REVOLVING ACCOUNT	\$543,867
	02A	SURVEYS AND MAPS ACCOUNT	\$1,250,043
	02B	COUNTY SALE/USE TAX EQUALIZATION	\$79,725
	02C	MUNICIPAL SALE/USE TAX EQUALIZATION	\$393,446
	02G	HEALTH PROFESSIONS ACCOUNT	\$18,934,698
	02H	BUSINESS ENTERPRISES REVOLVING ACCT	\$812,028
	02J	CERTIFIED PUBLIC ACCOUNTANTS' ACCT	\$978,116
	02K	DEATH INVESTIGATIONS ACCOUNT	\$2,111,539
	02M	ESSENTIAL RAIL ASSISTANCE ACCOUNT	\$419,991
	02N	PARKLAND ACQUISITION ACCOUNT	\$214,072
	02P	FLOOD CONTROL ASSISTANCE ACCOUNT	\$875,036
	02R	AQUATIC LANDS ENHANCEMENT ACCOUNT	\$6,279,015
	02V	PUBLIC SAFETY & EDUCATION ACCOUNT	\$11,090,656
	02W	TIMBER TAX DISTRIBUTION ACCOUNT	(\$159,434)
	030	LANDOWNER CONTING F FIRE SUPPRESS	\$5,843,148
	031	STATE INVESTMENT BOARD EXPENSE ACCT	\$130,012
	032	ST EMERGENCY WATER PROJECTS REVOLV	\$634,910
	036	CAPITOL BUILDING CONSTRUCTION ACCT	\$3,912,870
	039	AERONAUTICS ACCOUNT	\$1,272,737
	03B	ASBESTOS ACCOUNT	\$1,461,077
	03C	EMER MED SER/TRAUMA CARE SYS TRUST	\$2,777,891
	03F	ENHANCED 911 ACCOUNT	\$5,152,899
	03K	INDUSTRIAL INSURANCE PREMIUM REFUND	\$4,017,989
	03L	COUNTY CRIMINAL JUSTICE ASSISTANCE	\$2,589,122
	03M	MUNICIPAL CRIMINAL JUSTICE ASSIST	\$2,090,371
	03N	MASTER LICENSE ACCOUNT	\$2,590,505
	03P	FIRE SERVICE TRUST ACCOUNT	\$55,144
	03R	SAFE DRINKING WATER ACCOUNT	\$252,392
	03T	DEPENDENT CARE ADMINISTRATIVE ACCT	\$80,803
	040	AIRCRAFT SEARCH/RESCUE SAFETY & ED	\$89,649
	041	RESOURCE MANAGEMENT COST ACCOUNT	\$13,860,642
	042	CHAR/ED/PENAL/REFORM/INSTITUTIONS	\$936,130
	044	WASTE REDUCT/RECYCLE/LITTER CONTROL	\$1,959,007
	045	STATE VEHICLE PARKING ACCOUNT	\$3,113,711
	048	MARINE FUEL TAX REFUND ACCOUNT	\$40,062
	04B	NAT RES REAL PROPERTY REPLACEMENT	\$19,991,069
	04E	UNIFORM COMMERCIAL CODE ACCOUNT	\$821,315
	04F	REAL ESTATE EDUCATION ACCOUNT	\$670,472
	04H	SURFACE MINING RECLAMATION ACCOUNT	\$343,094

04K	AMERICAN W/DISABILITIES SPEC REVOLV	\$50,654
04L	PUBLIC HEALTH SERVICES ACCOUNT	\$854,306
04M	RECREATIONAL FISHERIES ENHANCEMENT	\$1,488,049
04N	EMERGENCY RESERVE ACCOUNT	\$57,630,519
04R	DRINKING WATER ASSISTANCE ACCOUNT	\$24,008,854
04T	COUNTY PUBLIC HEALTH ACCOUNT	\$50,473
04V	VEHICLE LICENSE FRAUD ACCOUNT	\$44,138
04W	WATERWORKS OPERATOR CERTIFICATION	\$324,007
051	ST/LOC IMPROVEMENTS REVOLVING ACCT	\$418,642
055	ST/LOC IMPR REV ACCT WASTE DISP FAC	\$325,319
056	STATE HIGHER EDUCATION CONSTRUCTION	\$496,190
057	STATE BUILDING CONSTRUCTION ACCOUNT	\$23,981,479
058	PUBLIC WORKS ASSISTANCE ACCOUNT	\$78,382,766
05B	K-20 TECHNOLOGY ACCOUNT	\$1,282
05H	DISASTER RESPONSE ACCOUNT	\$6,805,284
05K	COUNTY RESEARCH SERVICES ACCOUNT	\$5,067
05R	DRINKING WATER ASSISTANCE ADMIN	\$1,764,493
05T	DISTRESSED COUNTY ASSISTANCE ACCT	\$206,008
05W	STATE DROUGHT PREPARDNESS ACCOUNT	\$3,949,922
060	COMM/TECH COL CAPITAL PROJECTS ACCT	\$5,884,170
061	EWU CAPITAL PROJECTS ACCOUNT	\$4,608,703
062	WSU BUILDING ACCOUNT	\$1,287,134
063	CWU CAPITAL PROJECTS ACCOUNT	\$3,310,617
064	UW BUILDING ACCOUNT	\$10,135,819
065	WWU CAPITAL PROJECTS ACCOUNT	\$3,006,236
066	TESC CAPITAL PROJECTS ACCOUNT	\$2,434,848
068	COMM COLL CAPITAL CONSTRUCTION-75	\$55,750
06A	SALMON RECOVERY ACCOUNT	\$8,497,360
06C	CITY & TOWN RESEARCH SERVICES	\$323,657
06R	REAL ESTATE RESEARCH ACCOUNT	\$84,200
070	OUTDOOR RECREATION ACCOUNT	\$3,254,553
071	WARM WATER GAME FISH ACCOUNT	\$805,736
072	ST/LOC IMPR REV ACCT WATER SUP FAC	\$100,723
074	ST/LOC IMPR REV ACCT SOC/HEALTH FAC	\$19,440
075	ST SOC/HEALTH SERVICES CONSTRUCTION	\$60,258
080	GRADE CROSSING PROTECTIVE ACCOUNT	\$245,101
081	STATE PATROL HIGHWAY ACCOUNT	\$12,861,758
082	MOTORCYCLE SAFETY EDUCATION ACCOUNT	\$1,725,781
084	BUILDING CODE COUNCIL ACCOUNT	\$526,699
086	FIRE SERVICE TRAINING ACCOUNT	\$3,805,730
087	PARK LAND TRUST REVOLVING ACCOUNT	\$479,809
095	ELECTRICAL LICENSE ACCOUNT	\$9,375,595
096	HIGHWAY INFRASTRUCTURE ACCOUNT	\$1,889,228
097	RECREATIONAL VEHICLE ACCOUNT	\$1,955,515
098	EAST WASH PHEASANT ENHANCEMENT ACCT	\$552,687
099	PUGET SOUND CAPITAL CONSTRUCTION	\$4,096,827
102	RURAL ARTERIAL TRUST ACCOUNT	\$31,740,643
104	STATE WILDLIFE ACCOUNT	\$13,494,723
106	HIGHWAY SAFETY ACCOUNT	\$6,933,554
107	LIQUOR EXCISE TAX ACCOUNT	\$5,226,324
108	MOTOR VEHICLE ACCOUNT	\$93,520,738
109	PUGET SOUND FERRY OPERATIONS ACCT	\$20,704,475
110	SPECIAL WILDLIFE ACCOUNT	\$738,348
111	PUBLIC SERVICE REVOLVING ACCOUNT	\$13,362,615
112	URBAN ARTERIAL TRUST ACCOUNT	\$17,299,697
113	COMMON SCHOOL CONSTRUCTION ACCOUNT	\$73,635,051
116	BASIC DATA ACCOUNT	\$29,268

119	UNEMPLOYMENT COMPENSATION ADMIN	\$1,005,495
120	ADMINISTRATIVE CONTINGENCY ACCOUNT	\$3,028,644
125	SITE CLOSURE ACCOUNT	\$32,462,246
126	AGRICULTURAL LOCAL ACCOUNT	\$8,147,802
128	GRAIN INSPECTION REVOLVING ACCT	\$1,146,873
131	FAIR ACCOUNT	\$1,095,574
133	CHILDRENS' TRUST ACCOUNT	\$38,558
134	EMPLOYMENT SERVICES ADMINISTRATIVE	\$2,365,438
138	INSURANCE COMMISSIONER'S REGULATORY	\$20,536,938
139	WATER QUALITY ACCOUNT	\$31,891,473
141	FEDERAL SEIZURE ACCOUNT	\$65,081
143	INST OF HI ED-FEDERAL APPROP ACCT	(\$24,205)
144	TRANSPORTATION IMPROVEMENT ACCOUNT	\$12,595,731
145	INST OF HI ED-GRANTS/CONTRACTS ACCT	\$428,671,107
146	FIREARMS RANGE ACCOUNT	\$894,533
147	INST OF HI ED-PLANT ACCOUNT	\$39,577,954
148	INST OF HI ED-DEDICATED LOCAL ACCT	\$131,139,523
149	INST OF HI ED-OPERATING FEES ACCT	\$56,514,820
150	LOW-INCOME WEATHERIZATION ASSIST	\$4,698,825
151	CHIEF JOSEPH RECREATION DEVELOPMENT	\$323,976
152	DISABILITY ACCOMMODATION REVOLVING	\$60,629
154	NEW MOTOR VEHICLE ARBITRATION ACCT	\$585,814
158	AQUATIC LAND DREDGED MAT DISP SITE	\$347,235
159	PARKS IMPROVEMENT ACCOUNT	\$74,693
160	WOOD STOVE EDUCATION/ENFORCEMENT	\$539,136
162	FARM LABOR REVOLVING ACCOUNT	\$4,564
163	WORKER/COMMUNITY RIGHT TO KNOW ACCT	\$2,594,756
167	NAT RES CONSERV AREAS STEWARDSHIP	\$100,196
169	HORSE RACING COMMISSION ACCOUNT	\$389,146
172	BASIC HEALTH PLAN TRUST ACCOUNT	\$129,682
173	STATE TOXICS CONTROL ACCOUNT	\$1,700,293
174	LOCAL TOXICS CONTROL ACCOUNT	\$36,816,676
176	WATER QUALITY PERMIT ACCOUNT	\$3,244,239
180	LOCAL GOV ADMINISTRATIVE HEARINGS	\$102,791
181	VIOLENCE REDUCTION/DRUG ENFORCEMENT	\$2,637,050
182	UNDERGROUND STORAGE TANK ACCOUNT	\$969,470
184	LOCAL MUSEUM ACCT-WA ST HIST SOC	\$147,743
186	COUNTY ARTERIAL PRESERVATION ACCT	\$3,674,453
189	CLARK-MCNARY ACCOUNT	\$228,034
190	FOREST FIRE PROTECTION ASSESSMENT	\$1,357,464
193	STATE FOREST NURSERY REVOLVING ACCT	\$1,361,858
194	ENVIRONMENTAL EXCELLENCE ACCOUNT	\$159
195	ENERGY ACCOUNT	\$4,356,133
197	STATUTE LAW COMMITTEE PUBLICATIONS	\$1,788,998
198	ACCESS ROAD REVOLVING ACCOUNT	\$1,720,149
199	BIOSOLIDS PERMIT ACCOUNT	\$157,862
200	REG FISH ENHANCE SALMONID RECOVERY	\$5
201	DOL SERVICES ACCOUNT	\$1,791,147
202	MEDICAL TEST SITE LICENSURE ACCOUNT	\$1,344,581
204	VOL FIREFIGHT/RES OFF ADMINISTRATIV	\$4,153,150
205	MOBILE HOME PARK RELOCATION ACCOUNT	\$207,240
206	COST OF SUPERVISION ACCOUNT	\$1,488,770
207	HAZARDOUS WASTE ASSISTANCE ACCOUNT	\$1,817,077
209	REGIONAL FISHERIES ENHANCE GROUP	\$1,105,650
210	FIRE PROTECTION CONTRACTOR LICENSE	\$1,343,473
213	VETERANS' EMBLEM ACCOUNT	\$26,362
215	SPECIAL CATEGORY C ACCOUNT	\$7,552,146

216	AIR POLLUTION CONTROL ACCOUNT	\$918,697
217	OIL SPILL ADMINISTRATION ACCOUNT	\$3,966,304
218	MULTIMODAL TRANSPORTATION ACCOUNT	\$17,717,628
219	AIR OPERATING PERMIT ACCOUNT	\$621,779
222	FRESHWATER AQUATIC WEEDS ACCOUNT	\$1,010,965
223	OIL SPILL RESPONSE ACCOUNT	\$9,341,466
225	FINGERPRINT IDENTIFICATION ACCOUNT	\$800,155
226	STATE SEIZURE ACCOUNT	\$223,346
227	FUNERAL DIRECTORS & EMBALMERS ACCT	\$425,112
228	WATER TRAIL PROGRAM ACCOUNT	\$24,891
234	PUBLIC WORKS ADMINISTRATION ACCT	\$218,206
235	YOUTH TOBACCO PREVENTION ACCOUNT	\$197,962
241	COP ACCOUNT - ECOLOGY BUILDING	\$35,747,899
244	HABITAT CONSERVATION ACCOUNT	\$2,578,381
245	PUBLIC SAFETY REIMBURSABLE BOND	\$829,004
246	COMM/TECH COLLEGE FOREST RESERVE	\$179,048
247	COMMON SCHOOL REIMB CONSTRUCTION	\$180,399
248	HI ED REIMBURSABLE CONSTRUCTION	\$0
252	HI ED NON-PROPRIETARY LOCAL CAPITAL	\$58,169,776
253	EDUCATION CONSTRUCTION ACCOUNT	\$62,649,723
258	METALS MINING ACCOUNT	\$14,198
259	COASTAL CRAB ACCOUNT	\$140,920
261	DUNGENESS CRAB APPEALS ACCOUNT	\$30,437
262	MANUFACTURE HOME INSTALLATION TRAIN	(\$3,263)
263	COMMUNITY/ECONOMIC DEVELOPMENT FEE	\$59,850
267	RECREATION RESOURCES ACCOUNT	\$15,266,856
268	NOVA PROGRAM ACCOUNT	\$7,329,038
269	PARKS RENEWAL/STEWARDSHIP ACCOUNT	\$9,052,981
277	STATE AGENCY PARKING ACCOUNT	\$546,000
281	IMPAIRED DRIVING SAFETY ACCOUNT	\$661,928
282	BICYCLE AND PEDESTRIAN SAFETY ACCT	\$49,036
283	JUVENILE ACCOUNTABILITY INCENTIVE	\$1,427,981
289	THURSTON COUNTY CAPITAL FACILITIES	\$1,875,728
290	SAVINGS INCENTIVE ACCOUNT	\$17,609,577
291	EDUCATION SAVINGS ACCOUNT	\$27,147,613
294	SEA CUCUMBER DIVE FISHERY ACCOUNT	\$67,913
295	SEA URCHIN DIVE FISHERY ACCOUNT	\$19,473
297	HAZARDOUS LIQUID PIPELINE SAFETY	\$328,355
298	GEOLOGISTS ACCOUNT	\$485,361
299	STUDENT ACHIEVEMENT ACCOUNT	\$3,805,016
300	FINANCIAL SERVICES REGULATION ACCT	\$5,936,644
303	HIGHWAY BOND RETIREMENT ACCOUNT	\$55,160,985
304	FERRY BOND RETIREMENT ACCOUNT	\$10,320,540
305	TIB BOND RETIREMENT ACCOUNT	\$10,229,271
309	NISQUALLY EARTHQUAKE ACCOUNT	\$27,319,311
319	PUBLIC HEALTH SUPPLEMENTAL ACCOUNT	\$22
320	PUGET SOUND CRAB POT BUOY TAG ACCT	\$8,313
347	WSU BOND RETIREMENT ACCOUNT	\$3,420,295
348	UW BOND RETIREMENT ACCOUNT	\$3,557,656
350	CAPITAL HIST DIST CONSTR ACCOUNT	\$11,564,121
355	STATE TAXABLE BUILDING CONST. ACCOUNT	\$17,577,217
380	DEBT-LIMIT GF BOND RETIREMENT ACCT	\$17,211,158
381	DEBT-LIMIT REIMBURSABLE BOND RET	\$46,584
383	NONDEBT-LIMIT REIMBURSABLE BOND RET	\$95,952
387	UW FACILITIES BOND RETIREMENT ACCT	\$5,342,615
404	STATE TREASURER'S SERVICE ACCOUNT	\$9,939,219
408	COASTAL PROTECTION ACCOUNT	\$2,347,267

416	SURPLUS/DONATED FOOD COMMOD REVOLV	\$2,167,793
424	ANTI-TRUST REVOLVING ACCOUNT	\$6,016,866
426	DIGITAL GOVERNMENT REVOLVING ACCT	\$153,928
500	PERPETUAL SURVEILLANCE/MAINTENANCE	\$35,147,329
503	TUITION RECOVERY ACCOUNT	\$3,782,946
507	OYSTER RESERVE LAND ACCOUNT	\$101,022
511	TACOMA NARROWS TOLL BRIDGE ACCOUNT	\$36,523,787
513	DERELICT VESSEL REMOVAL ACCOUNT	\$198,856
515	DNA DATA BASE ACCOUNT	\$17,174
516	FRUIT AND VEGETABLE INSPECTION ACCT	\$2,823,541
532	WASHINGTON HOUSING TRUST ACCOUNT	\$6,221,155
534	WASH GRADUATE FELLOWSHIP TRUST ACCT	\$782,616
536	FEDERAL FOOD SERVICE REVOLVING ACCT	\$873,681
539	TELEPHONE ASSISTANCE ACCOUNT	\$826,780
540	TELE DEVICE HEARING/SPEECH IMPAIRED	\$3,337,477
549	ELECTION ACCOUNT	\$35,604
600	DEPT OF RETIREMENT SYSTEMS EXPENSE	\$9,236,535
601	AGRICULTURAL PERMANENT ACCOUNT	\$10,015,302
603	MILLERSYLVANIA PARK TRUST ACCOUNT	\$201
604	NORMAL SCHOOL PERMANENT ACCOUNT	\$14,000,109
605	PERMANENT COMMON SCHOOL ACCOUNT	\$10,114,946
606	SCIENTIFIC PERMANENT ACCOUNT	\$11,343,527
607	STATE UNIVERSITY PERMANENT ACCOUNT	\$1,877,842
617	DAVID ACCOUNT	\$135,847
644	COMMUNITY SERVICES REVOLVING ACCT	\$401,681
645	WA STATE HISTORICAL TRUST ACCT	\$97,602
653	WASH DISTINGUISHED PROFESSOR TRUST	\$2,970,092
687	RURAL REHABILITATION ACCOUNT	\$426,027
688	FED LOCAL RAIL SERVICE ASSISTANCE	\$213,350
689	RURAL WASHINGTON LOAN ACCOUNT	\$4,542,815
727	WATER POLLUTION CONTROL REVOLVING	\$130,316,110
728	MOBILE HOME AFFAIRS ACCOUNT	(\$5,106)
731	CHILD CARE FACILITY REVOLVING ACCT	\$658,999
732	NURSING HOME CIVIL PENALTIES ACCT	\$59,864
736	PUYALLUP TRIBAL SETTLEMENT ACCOUNT	\$10,425,170
742	AMER INDIAN ENDOW SCHOLARSHIP TRUST	\$42,609
743	COLLEGE FACULTY AWARDS TRUST ACCT	\$995,207
744	SCHOOL CONSTRUCTION REVOLVING ACCT	\$57,486
746	HANFORD AREA ECONOMIC INVESTMENT	\$185,790
747	HEALTH PROF LOAN REPAY/SCHOLAR PROG	\$1,338,714
749	GOVERNOR'S ICSEW ACCOUNT	\$52,154
758	EMPLOYMENT & TRAINING TRUST ACCOUNT	\$304,240
759	MISCELLANEOUS PROGRAM ACCOUNT	\$4,498,244
760	HEALTH SERVICES ACCOUNT	\$34,374,433
761	BASIC HEALTH PLAN SUBSCRIPTION ACCT	\$8,196
769	ENVIRONMENTAL SETTLEMENT ACCOUNT	\$101
773	PROF STUDENT EXCHANGE PROGRAM TRUST	\$68,009
774	UW LICENSE PLATE ACCOUNT	\$5,885
776	WSU LICENSE PLATE ACCOUNT	\$34,669
777	PROSTITUTION PREVENT/INTERVENTION	\$80,868
778	WWU LICENSE PLATE ACCOUNT	\$1,174
779	EWU LICENSE PLATE ACCOUNT	\$26,865
780	SCHOOL ZONE SAFETY ACCOUNT	\$1,985,018
781	CROSS-STATE TRAIL ACCOUNT	\$152,152
783	CWU LICENSE PLATE ACCOUNT	\$1,199
784	MISC TRANSPORTATION PROGRAMS ACCT	\$21,166,447
785	STATE EDUCATIONAL TRUST FUND ACCT	\$4,174,972

786	TESC LICENSE PLATE ACCOUNT	\$5,138
789	ADVANCED ENVIRONMENTAL MITIGATION	\$4,916,491
800	INSTITUTIONAL WELFARE/BETTERMENT	\$7,791,246
816	STADIUM/EXHIBITION CENTER ACCOUNT	\$14,125,903
818	YOUTH ATHLETIC FACILITY ACCOUNT	\$3,048,503
821	IMPAIRED PHYSICIAN ACCOUNT	\$219,444
823	LIVESTOCK NUTRIENT MANAGEMENT ACCOUN	\$37,800
825	TOBACCO SETTLEMENT ACCOUNT	\$15
828	TOBACCO PREVENTION/CONTROL ACCOUNT	\$74,754,150
830	AGRICULTURAL COLLEGE TRUST MANAGEMENT	\$270,383
833	DEVELOP DISABILITY ENDOWMENT TRUST	(\$490,860)
834	CAPITOL FURNISH PRESERVE COMMITTEE	\$13,722
835	4 YR STUDENT CHILD CARE HI ED ACCT	\$51
837	WASHINGTON PROMISE SCHOLARSHIP ACCT	\$239,031
841	G. ROBERT ROSS ENDOWMENT ACCOUNT	(\$500,000)
842	AMER INDIAN SCHOLARSHIP ENDOWMENT	\$21,489
843	EXCEPTIONAL FACULTY AWARD ENDOWMENT	\$18,813
849	INST OF HI ED-STUDENT LOAN ACCOUNT	\$37,741,120
850	INST OF HI ED-WORK STUDY ACCOUNT	(\$8,549)
857	INST OF HI ED-ANNUITY & LIFE INCOME	\$1,101,979
859	INST OF HI ED-ENDOWMENT LOCAL ACCT	\$651,932,386
860	INST OF HI ED-LONG TERM LOAN ACCT	\$10,224,705
880	ADVANCED RIGHT-OF-WAY REVOLVING	\$14,434,827
884	GAMBLING REVOLVING ACCOUNT	\$6,732,019
885	PLUMBING CERTIFICATE ACCOUNT	\$422,766
887	PUBLIC FACILITY CONST LOAN REVOLV	\$7,344,466
888	DEFERRED COMPENSATION ADMIN ACCOUNT	\$4,449,215
892	PRESSURE SYSTEMS SAFETY ACCOUNT	\$1,591,553
893	RADIATION PERPETUAL MAINTENANCE	\$3,240

Fiscal Year	Fund Number	Fund Title	Beginning Budgetary Fund Balance
2004	006	ARCHIVES & RECORDS MANAGEMENT ACCT	\$17,524,887
	01V	STATE CONVENTION & TRADE CENTER	\$32,086,321
	129	FEDERAL INTEREST PAYMENT ACCOUNT	\$60,672
	196	UNCLAIMED PERSONAL PROPERTY ACCOUNT	(\$1,044,117)
	335	LCB CONSTRUCTION/MAINTENANCE ACCT	\$4,155,116
	401	CORRECTIONAL INDUSTRIES ACCOUNT	\$17,178,068
	403	SELF-INSURANCE REVOLVING ACCOUNT	(\$6,589,326)
	405	LEGAL SERVICES REVOLVING ACCOUNT	\$5,587,580
	407	SECRETARY OF STATE'S REVOLVING ACCT	\$1,221,428
	410	TRANSPORTATION EQUIPMENT ACCOUNT	\$14,159,230
	411	NATURAL RESOURCES EQUIPMENT ACCOUNT	\$12,735,820
	413	MUNICIPAL REVOLVING ACCOUNT	\$4,913,668
	415	DEPARTMENT OF PERSONNEL SERVICE	\$864,469
	418	ST HEALTH CARE AUTHORITY ADMIN ACCT	\$1,054,507
	419	DATA PROCESSING REVOLVING ACCOUNT	\$28,982,860
	420	PRINTING PLANT REVOLVING ACCOUNT	\$2,109,709
	421	EDUCATION TECHNOLOGY REVOLVING ACCT	\$5,757,898
	422	GENERAL ADMINISTRATION SERVICE ACCT	\$12,559,742
	432	KING ST RAILROAD STATION FACILITY	\$3,376,097
	433	SHARED GAME LOTTERY ACCOUNT	(\$6,287)
	436	OFM LABOR RELATIONS SERVICE ACCT	\$516,768
	438	UNIFORM DENTAL PLAN BENEFITS ADMIN	\$647,488
	439	UNIFORM MEDICAL PLAN BENEFITS ADMIN	\$537,981
	440	INST OF HI ED-STORES ACCOUNT	\$2,652,963
	443	INST OF HI ED-DATA PROCESSING ACCT	\$23,213,502
	448	INST OF HI ED-PRINTING ACCOUNT	\$7,743,714
	449	COP/OTHER FINANCING ACCOUNT - LOCAL	(\$6,208,575)
	450	INST OF HI ED-OTHER FACILITIES ACCT	\$6,561,951
	453	OMWBE ENTERPRISES ACCOUNT	\$509,125
	455	HIGHER EDUCATION PERSONNEL SERVICES	\$174,673
	460	INST OF HI ED-MOTOR POOL ACCOUNT	(\$1,790,366)
	482	DAIRY/FORAGE FACILITY REVOLVING	\$0
	483	AUDITING SERVICES REVOLVING ACCOUNT	\$498,604
	484	ADMINISTRATIVE HEARINGS REVOLVING	\$826,847
	501	LIQUOR REVOLVING ACCOUNT	\$9,191,485
	505	UW-UNIVERSITY HOSPITAL ACCOUNT	\$130,319,762
	508	MISCELLANEOUS ENTERPRISE ACTIVITIES	\$42,909
	512	INSTITUTIONAL STORES ACCOUNT	\$2,714,846
	522	INST OF HI ED-ASSOCIATED STUDENTS	\$13,774,412
	524	INST OF HI ED-BOOKSTORE ACCOUNT	\$35,071,274
	526	VETERANS' MEMORIAL ACCOUNT	\$67,787
	528	INST OF HI ED-PARKING ACCOUNT	\$33,224,109
	537	ST CONVENT/TRADE CENTER OPERATIONS	\$2,886,654
	543	JUDICIAL INFORMATION SYSTEMS ACCT	\$4,723,019
	544	POLLUTION LIAB INSURANCE PROG TRUST	\$14,903,375
	545	HEAT OIL POLLUTION LIABILITY TRUST	\$154,914
	546	RISK MANAGEMENT ADMINISTRATION ACCT	\$74,517
	547	LIABILITY ACCOUNT	(\$56,595,268)
	560	LEGISLATIVE SYSTEMS REVOLVING ACCT	\$399,495
	569	INST OF HI ED-FOOD SERVICES ACCOUNT	\$841,164
	570	INST OF HI ED-OTHER ENTERPRISES	\$34,536,939
	573	INST OF HI ED-HOUSING & FOOD ACCT	\$19,090,869
	575	VOCATIONAL ED REVOLVING-CORRECTIONS	\$189,764

577	STATE LOTTERY ACCOUNT	\$18,743,740
578	LOTTERY ADMINISTRATIVE ACCOUNT	(\$0)
608	ACCIDENT ACCOUNT	\$125,867,517
609	MEDICAL AID ACCOUNT	\$115,718,330
610	ACCIDENT RESERVE ACCOUNT	\$33,755,109
620	UNEMPLOYMENT COMPENSATION ACCOUNT	\$440,525,951
622	UNEMPLOYMENT COMP FED EMP BEN PMT	\$6,966,116
721	PUBLIC EMPLOYEES/RETIRES INSURANCE	\$42,463,776
730	PUBLIC EMPLOYEE/RETIREE INS RESERVE	(\$28,705,625)
738	DSHS TRUST ACCOUNT	\$190,789
739	COP/OTHER FINANCING ACCOUNT - STATUS	(\$52,388,572)
753	DSHS CHILD SUPPORT SERVICE ACCOUNT	\$1,403,150
755	COMMUNITY SERV OFFICE ADMINISTRATOR	\$173,132
763	CENTER IMPROVEMENT OF STUDENT LEARN	\$176,157
788	ADVANCED COLL TUITION PAYMENT PROG	\$1,124,521
846	GRANT-IN-AID SCHOLARSHIP/FELLOWSHIP	\$36,613,840
874	OASI REVOLVING ACCOUNT	\$46,809
881	SUPPLEMENTAL PENSION ACCOUNT	\$95,357,189
883	SECOND INJURY ACCOUNT	\$12,881,493